



**THE
JHARKHAND GAZETTE
EXTRAORDINARY
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No. 404

27 Baishakh, 1941(S)

Ranchi, Friday, 17th May, 2019

COMMERCIAL TAXES DEPARTMENT

Notification

17th May, 2019

S. O. No. 53 dated 17th May, 2019-- In exercise of the powers conferred by Section 94 of the Jharkhand Value Added Tax Act, 2005 (Jharkhand Act 05, 2006), the Governor of Jharkhand is pleased to make the following Amendments in the Departmental Notification No. S.O. 219 dated 31.03.2006:-

1. Short Title and Commencement: -

- (i) These Rules may be called Jharkhand Value Added Tax (Amendment) Rules, 2019
- (ii) These Rules shall come into force from the date of issuance of the Notification.

2. Amendments in Form JVAT 200-

- (i) The Serial No. 53 (Taxable Sales of Goods specified in Part-E of Schedule-II: Oil companies to the dealers) of the Form JVAT 200 shall be substituted in the following manner :-

SL. No.	Description of Goods	Rate of Tax	Sale Price excluding tax (Before Sales Return)	Quantity of Goods (in KL)	Output Tax payable (at the first stage of Sale in the State)	Rate of Rebate (in Rs. per Litre)	Total Rebate in Tax (C1*D1)	Net Output Tax payable (at the first stage of Sale in the State) (D-D2)
	A	B	C	C1	D	D1	D2	D3
(f)	Total of (c)							
(g)	Total of (D3)							

(ii) After Serial No. 58 of the Form JVAT 200, new Serial Nos. 58(A), 58(B) and 58(C) shall be inserted in following manner :-

58(A) ITC not admissible (Forfeited ITC) for the current tax period

58(B) ITC not admissible (Forfeited ITC) for the previous Tax Periods

58(C) Less: ITC erroneously availed on consumables during previous tax periods

3. Amendments in Form JVAT 204 –

(i) The Serial No. 52 (Aggregate of Taxable Sales of Goods specified in Part-E of Schedule-II: Oil companies to the dealers) of the Form JVAT 204 shall be substituted in the following manner :-

SL. No.	Description of Goods	Rate of Tax	Sale Price excluding tax (Before Sales Return)	Quantity of Goods (in KL)	Output Tax payable (at the first stage of Sale in the State)	Rate of Rebate (in Rs. per Litre)	Total Rebate in Tax (C1*D1)	Net Output Tax payable (at the first stage of Sale in the State) (D-D2)
	A	B	C	C1	D	D1	D2	D3
(f)	Total of (c)							
(g)	Total of (D3)							

(ii) After Serial No. 58 of the Form JVAT 204, new Serial Nos. 58(A), 58(B) and 58(C) shall be inserted in following manner:-

58(A) ITC not admissible (Forfeited ITC) for the current tax period

58(B) ITC not admissible (Forfeited ITC) for the previous Tax Periods

58(C) Less: ITC erroneously availed on consumables during previous tax periods

(File No Va Kar. Compu./14/2019)
By the Order of the Governor of Jharkhand,

Prashant Kumar,
Secretary cum Commissioner,
Commercial Taxes Department,
Jharkhand, Ranchi.
